

FILED

MAR 29 2006

**CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS**

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

DEE WARD BAIRD,

Plaintiff - Appellant,

v.

UNITED STATES DEPARTMENT OF
TREASURY; et al.,

Defendants - Appellees.

No. 04-17249

D.C. No. CV-04-00392-
ECR/RAM

MEMORANDUM^{*}

Appeal from the United States District Court
for the District of Nevada
Edward C. Reed, District Judge, Presiding

Submitted March 8, 2006^{**}

Before: CANBY, BEEZER, and KOZINSKI, Circuit Judges.

Dee Ward Baird appeals pro se from the district court's judgment dismissing Baird's action against the United States Department of Treasury and Internal Revenue Service, seeking damages in connection with the determination

^{*} This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

^{**} The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

and collection of federal income tax liabilities for tax years 1997-2001. We have jurisdiction pursuant to 28 U.S.C. § 1291. We review de novo, *Montes v. United States*, 37 F.3d 1347, 1351 (9th Cir. 1994), and we affirm.

The district court properly dismissed for lack of subject matter jurisdiction Baird's claims against the United States, the Department of Treasury, and the Internal Revenue Service because Baird failed to show an explicit waiver of sovereign immunity. *See Holloman v. Watt*, 708 F.2d 1399, 1401-02 (9th Cir. 1983) (per curiam).

The district court also properly dismissed the individual federal defendants in their official capacities. *See Gilbert v. DaGrossa*, 756 F.2d 1455, 1458 (9th Cir. 1985) (holding that government officials sued in their official capacities cannot be sued if no jurisdiction exists over the United States)

Baird's remaining contentions lack merit.

AFFIRMED.